

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 288 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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COMMISSIONER OF INCOME TAX

Versus

GIRDHARRAM HARIRAM

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Appearance:

MR MANISH R BHATT for Petitioner  
MR RK PATEL for Respondent No. 1

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CORAM : MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

Date of decision: 28/04/99

ORAL JUDGEMENT

#. At the instance of Commissioner of Income Tax, the Income Tax Appellate Tribunal has referred the following question of law arising out its appellate order for the opinion of this Court:

"1. Whether on the facts and in the circumstances of the case the Tribunal was right in law in holding that the offerings made at the feet of Jalarambapa either personally or by post are not receipts by the assessee and the same do not partake the character of income?

#. At the time of hearing both the learned counsel state that in assessee's own case for the earlier assessment years, this court by its order reported in CIT Gujarat V v. Shri Girdharram Hariram Bhagat 154 ITR 10 has answered the aforesaid question in favour of the assessee and against the revenue. It is further stated by Mr. R.K. Patel, learned counsel for the assessee that Special Leave Petition against the aforesaid judgment has also been rejected by the Supreme Court.

#. In the circumstances, following earlier decision of this Court referred to above we answer the above question in affirmative in favour of the assessee and against the revenue.

There shall be no order as to costs.

(Rajesh Balia, J) (A.R. Dave, J)